Overview of Major New York City and State Tobacco Laws

Proof of Age
• Make sure that customers who ask for tobacco products, electronic cigarettes or vaping products, or non-tobacco smoking products, such as herbal cigarettes, non-tobacco shisha, pipes or rolling papers, are at least 21 years old. If a customer looks like they are younger than 30 years old, you must ask for acceptable proof of age.

Registration and Licensing
• To sell any tobacco products or herbal cigarettes, you will need valid registration from the New York State (NYS) Department of Taxation and Finance (DTF).
• To sell cigarettes or other tobacco products, you also need a tobacco retail dealer license from the New York City (NYC) Department of Consumer and Worker Protection (DCWP).
• To sell electronic cigarettes, you must have applied to NYC DCWP for an electronic cigarette retail dealer license. Effective December 1, 2019, electronic cigarette retail dealers will also need to obtain valid registration from NYS DTF. Visit tax.ny.gov/bus/vpt for more information.
• For both tobacco and electronic cigarette retail dealers, in 2018 a system went into effect restricting the availability of new licenses, with some exceptions, until license reduction goals are met. More information is available at nyc.gov/dca.

Restrictions on Public Access to Tobacco Products
• Keep all tobacco products, shisha, herbal cigarettes, electronic cigarettes and vaping products behind a counter (in an area available only to employees) or in a locked cabinet.
• Do not have a vending machine in any location other than at a tavern or other legally permitted location. Vending machines must be located in places not accessible to the general public.

Signage
• Post the proof of age sign and tax stamp sign provided in this kit where your customers can easily see them.
• Effective September 12, 2019, any business that offers electronic cigarettes or electronic cigarette liquids for sale, must post the NYS Department of Health vaping sign in a conspicuous place. Visit ny.gov and search for vaping poster.
• Businesses that sell “bidis” and/or “gutka” must post an additional sign.

Products, Packaging and Pricing
• Only sell tobacco products in the manufacturer’s packaging consistent with minimum required pack sizes. Do not sell single cigarettes or single little cigars (“loosies”).
• Effective December 1, 2019, a new 20% supplemental sales tax will apply to retail sales of vapor products in New York. Visit tax.ny.gov/bus/vpt for more information.
• Do not sell, offer to sell or transport any pack of cigarettes that does not have a valid NYC/NYS tax stamp.
• Retailers can purchase cigarettes and other tobacco products only from a manufacturer or licensed wholesale dealer.
• “Bidis,” “beedies” or “gutka” can be sold only at tobacco bars.

<table>
<thead>
<tr>
<th>Product Minimum Examples</th>
<th>Price floor</th>
<th>Other tobacco product (OTP) tax</th>
<th>Total minimum price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cigarette (20-pack)</td>
<td>$13</td>
<td>n/a</td>
<td>$13*</td>
</tr>
<tr>
<td>Single cigar (no minimum pack size)</td>
<td>$8</td>
<td>$0.25†</td>
<td>$8 + $0.25 = $8.25**</td>
</tr>
<tr>
<td>Four-pack of cigars (no minimum pack size)</td>
<td>$8 for the first cigar + [$1.75 x 3 cigars ($5.25)] = $13.25</td>
<td>$0.25 x 4 cigars = $1†</td>
<td>$13.25 + $1 = 14.25**</td>
</tr>
<tr>
<td>Shisha (3.5 oz.)</td>
<td>$17.00 per 3.5 oz.</td>
<td>$1.70 per 3.5 oz.</td>
<td>$17.00 + $1 = $18.70**</td>
</tr>
<tr>
<td>Little cigars (20-pack)</td>
<td>$10.95</td>
<td>$1.09</td>
<td>$12.04**</td>
</tr>
</tbody>
</table>

*Includes sales tax.
**Excludes sales tax. Sales tax (8.875%) should be calculated based on the total minimum price. OTP tax for cigars can also be calculated via an alternative method, based on the original size of the box from which the cigars were sold.
Visit nyc.gov and search “tobacco laws” for more detailed information on new price, package and tax laws in NYC, including minimum prices for other products and package sizes.

Additional Regulation
• Employees younger than 18 years old cannot sell, dispense or handle a tobacco product without direct supervision of someone who is at least 18 years old and present on the premises.

For more information, call 311 or visit nyc.gov and search “tobacco laws.”

DCWP inspectors visit businesses that sell tobacco to make sure they are following NYC and NYS tobacco laws. The NYC Department of Finance regularly inspects businesses to ensure that tobacco taxes have been paid. Undercover officers and inspectors will visit you to make sure that you and your employees are following the law.
بحث عن قوانين مدينة نيويورك وولاية نيويورك الخاصة بالتبغ

إثبات السن

- يُلزم من يبيع للرجال الذين يبلغون من العمر 21 سنة منتجات التبغ أو المضافات الإلكترونية أو منتجات التدخين الإلكترونية أو منتجات التدخين الخالية من التبغ، كما يلزم التسجيل لدى مالية المدينة وكذلك الشركة المالية الخاصة بالتبغ، وذلك منذ إصدار قانون المدينة في 1 ديسمبر 2019.

التسجيل والترخيص

- يتم تكييف ضريبة بيع منتجات التبغ أو المضافات الإلكترونية أو المضافات الخالية من التبغ، وذلك منذ إصدار قانون المدينة في 1 ديسمبر 2019.

القانون المقررة على حصول الجمهور على منتجات التبغ

- يُلزم من يبيع منتجات التبغ أو المضافات الإلكترونية أو المضافات الخالية من التبغ، وفي مكان لا يسمح إليه عليها المكونات التي تُمنع البيع.

الأعمال

- يُلزم من يبيع منتجات التبغ أو المضافات الإلكترونية أو المضافات الخالية من التبغ، في مكان لا يسمح إليه عليها المكونات التي تُمنع البيع.

نهاية البيع

- لا يجوز للموظفين الذين يبلغون من العمر 18 عامًا أو أكثر بيع منتجات التبغ أو التدخين الإلكتروني أو أي مواد أخرى تحتوي على نكث لون أو عطر أو نكهة تتركز على منتجات التبغ أو التدخين الإلكتروني.